

THE HONORABLE JOHN C. COUGHENOUR

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

CORTEZ DAUNDRE JONES,

Plaintiff,

v.

WASHINGTON STATE DEPARTMENT OF  
REVENUE, *et al.*,

Defendants.

CASE NO. C23-1300-JCC

ORDER OF DISMISSAL

*Pro se* Plaintiff, Cortez Daundre Jones, filed a complaint against the Washington State Department of Revenue, *et al.*, alleging “real estate connection party in disrespect of Cortez Daundre Jones after the robbery w/ CIA.” (Dkt. No. 1-1.) Plaintiff seeks to proceed *in forma pauperis* (IFP). (Dkt. No. 1.)

Under 28 U.S.C. § 1915(e), the Court must dismiss IFP complaints if “at any time” it is determined the complaint fails to state a claim upon which relief may be granted. 28 U.S.C. § 1915(e)(2); *see also id.* § 1915A(b)(1); *Lopez v. Smith*, 203 F.3d 1122, 1127 (9th Cir. 2000) (Section 1915(e) applies to all IFP proceedings, not just those filed by prisoners).

The Court has reviewed Plaintiff’s complaint and DISMISSES it for two reasons. First, Plaintiff indicates the basis for this Court’s jurisdiction is both a federal question (which is not identified) and diversity (but the parties are not diverse). Second, the complaint includes no

1 factual allegations beyond a few vague handwritten statements (“Martin Selig robbery via  
2 Washington State Department of Revenue & Newmark of Cortez Daundre Jones via Microsoft  
3 Corp & real estate connections to US Bank Centre”). (Dkt. No. 1-1.) These allegations do not set  
4 forth sufficient factual matter to state a claim to relief that is plausible on its face. *Ashcroft v.*  
5 *Iqbal*, 556 U.S. 662, 664 (2009). Labels and conclusions, lacking factual enhancement are  
6 insufficient. *Id.* The factual allegations must be “enough to raise a right to relief above the  
7 speculative level.” *Bell Atlantic Corp. v. Twombly*, 550 U.S. 544, 555 (2007).

8 For the foregoing reasons, the complaint is DISMISSED without prejudice. This  
9 dismissal renders consideration of IFP status moot.

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11 DATED this 1st day of September 2023.

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15 John C. Coughenour  
16 UNITED STATES DISTRICT JUDGE  
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